

VETERANS' CREDIT QUALIFICATIONS WORKSHEET  
In Satisfaction of RSA 21-J:11-a Assessment Review Report  
Conducted Every Five Years

Name of Municipality: \_\_\_\_\_

Name of Applicant: \_\_\_\_\_

Address of Applicant's Principal Place of Abode \_\_\_\_\_

Map and Lot Number of Applicant's Principal Place of Abode: \_\_\_\_\_

Date of Original Application to Municipality: \_\_\_\_\_

**Regular Veterans' Tax Credit (RSA 72:28)**

Date Range of Active Duty From DD214 or other qualifying discharge papers;  
(90 days must be within this range) \_\_\_\_\_

Was veteran honorably discharged or separated from service? YES \_\_\_\_\_ NO \_\_\_\_\_

If applicable, list any qualifying medals earned: \_\_\_\_\_

For a list of qualifying medals go to: [http://www.nh.gov/revenue/property\\_tax/veterans\\_medals\\_list.doc](http://www.nh.gov/revenue/property_tax/veterans_medals_list.doc)

For a list of qualifying discharge papers go to:  
[http://www.nh.gov/revenue/property\\_tax/Veterans Qualifying Dischg Papers -Web 0804.doc](http://www.nh.gov/revenue/property_tax/Veterans Qualifying Dischg Papers -Web 0804.doc)

Documentation Reviewed By: \_\_\_\_\_ Application Approved by: \_\_\_\_\_

**Service Connected Total and Permanent Disability (RSA 72:35)**

The municipality has seen a copy of the letter provided by the United States Department of Veterans' Affairs certifying that the applicant is rated totally and permanently disabled from service connection and has approved or denied this application accordingly.

Documentation Reviewed By: \_\_\_\_\_ Application Approved by: \_\_\_\_\_

**Surviving Spouse of Veteran Who was Killed or Who Died While on Active Duty (RSA 72:29-a) or,  
Certain Disabled Veterans (RSA 72:36-a)<sup>1</sup>**

**For 72:29-a:** The municipality has seen a copy of the DD214 discharge papers or a copy of the DD Form 1300, Report of Casualty, or other qualifying discharge papers of the veteran's spouse and has determined that the veteran, in this case, died or was killed while on active duty in the armed forces of the United States of America in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28 and has approved or denied this application accordingly.

**For 72:36-a:** The municipality has seen a letter from the VA certifying that the veteran did receive assistance from the VA in acquiring his residential real estate.

Documentation Reviewed By: \_\_\_\_\_ Application Approved By: \_\_\_\_\_

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<sup>1</sup> Revised September, 2006  
vetqualwkst

## INSTRUCTIONS FOR APPLICATION FOR VETERANS' CREDIT WORKSHEET

House Bill 410 effective June 3, 2006 now requires the following change to RSA 72:34. Investigation of Application and Decision by Town Officials; ***“II. For those exemptions having income or asset limitations, the assessing officials may request true copies of any documents as needed to verify eligibility. Unless otherwise provided for by law, all documents submitted with an application or as requested, as provided for in paragraphs I and II, and any copies shall be considered confidential, handled so as to protect the privacy of the individual, and not used for any purpose other than the specific statutory purposes for which the information was originally obtained. All documents and copies of such documents submitted by the applicant shall be returned to the applicant after a decision is made on the application.”***

The change to this law now requiring all documentation and any copies thereof submitted in support of an application for a Tax Exemption or a Tax Credit be returned to the applicant upon decision of the Assessing Officials has required DRA to devise a plan of action regarding our duties pursuant to RSA 21-J:11-a.

There are two primary reasons for this worksheet.

The first reason is to equip Municipalities with an easy to use format that includes all the statutory requirements for qualification for three Veterans' Tax Credits. Namely: RSA 72:28, The Regular Veterans' Credit, RSA 72:29-a, Surviving Spouse of Veteran Who was Killed or Who Died While on Active Duty, and RSA 72:35, Service Connected Total and Permanent Disability. This worksheet asks for no personal ID numbers and therefore is not considered a confidential document. Each of the Veterans' Credits has its own section on the worksheet. Simply fill in each blank of the appropriate section with the pertinent information from the Form DD 214 or other qualifying form from the list. A link to the DRA website is provided on the worksheet. When properly completed, you will have a permanent record of the statutory qualifications of each application for a Veteran's Tax Credit in your municipality.

The worksheet contains all the statutory requirements. This takes most of the guesswork out of the qualification process. It records the actual period of time the applicant had on active duty to ensure that at least 90 days of active duty service was spent in any qualifying war or armed conflict. It asks for verification that the veteran be honorably discharged from military service. There is a place to record what medals were awarded, if the duration of active duty service fell within a time period in the statute that requires the award of a specific medal. There are also provisions to record whether the application was approved or denied, the date of approval or denial; the person reviewing the application and who ultimately approved the application.

The second reason is that when it comes time for your next Assessment Review you will have a complete history that will be acceptable for compliance for a review of those receiving the Veterans' Tax Credit.

**Qualifying Awards for the Veterans' Tax Credit**  
**For Wars or Conflicts after May 8, 1975**  
List provided by NH State Veterans Council

Any of the following medals shall be considered a "theater of operations service medal" for the purposes of qualifying a veteran for the Veterans' Tax Credit in RSA 72:28. Typically, the medal will appear on the discharge papers (such as the DD214), except for those who earned the medal, but were discharged prior to the award. There must be documentation to qualify.

- Armed Forces Expeditionary Medal
- Navy Expeditionary Medal
- Marine Corps Expeditionary Medal
- Southwest Asia Service Medal
- Kuwait Liberation Medal
- Kosovo Campaign Medal
- Global War on Terrorism Expeditionary Medal
- Afghanistan Campaign Medal
- Iraq Campaign Medal

In addition, in the absence of evidence to the contrary, the award of the following decorations shall also be considered evidence of a veteran's combat service and qualification for the Veterans' Tax Credit:

Reference: "V" Device: "V" stands for Valor, and it is awarded to denote combat service.

If so specified, the medal must have the "V" Device to be valid.

- Air Force Cross
- Air Force Outstanding Unit Award **with "V" Device**
- Air Medal **with "V" Device**
- Army Commendation Medal **with "V" Device**
- Bronze Star Medal **with "V" Device**
- Combat Action Ribbon
- Combat Infantryman Badge
- Combat Medical Badge
- Combat Aircrew Insignia
- Distinguished Flying Cross
- Distinguished Service Cross
- Joint Service Commendation Medal **with "V" Device**
- Medal of Honor
- Navy Commendation Medal **with "V" Device**
- Navy Cross
- Purple Heart
- Silver Star

Current as of: April 25, 2005

Website [www.nh.gov/revenue/property\\_tax](http://www.nh.gov/revenue/property_tax) references this list and the **Veterans Qualifying Discharge Papers list**.

The state legislature passed (and Governor Benson signed into law) SB 531 with an effective date of July 23, 2004. This new law clarifies the Veterans Property Tax Credit in RSA 72:28 by defining the term "theater of operations service medal" for any war or armed conflict that has occurred since May 8, 1975 as any medal, ribbon or badge awarded to a member of the armed forces which establishes that the member served in a theater of war or armed conflict, as determined by the Director of NH State Veterans Council, with written notification to the Department of Revenue Administration. The NH State Veterans Council provided the list of medals, ribbons or badges that qualify a veteran for the property tax credit.

Military members who served (or are currently serving) in Afghanistan or Iraq will eventually be awarded the Global War on Terrorism Expeditionary Medal, the Afghanistan Campaign Medal, or Iraq Campaign Medal, which are on the list of qualifying awards. We plan to update the list as often as necessary to keep it current and accurate. If anyone has any questions or comments regarding the specific medals, please refer them to the Director of the NH State Veterans Council at (603) 624-9230.

**Forms and Documents Verifying  
a Veteran's Active Military Service**

List provided by NH State Veterans Council

- DD Form 214 from any branch of the armed forces;
- DD Form 215 from any branch of the armed forces;
- DD Form 217 from any branch of the armed forces;
- GSA Form 6954 from the National Archives;
- NA Form 13038 from the National Archives;
- NA Form 13041 from the National Archives;
- NAVCG Form 2510 from the United States Coast Guard;
- NAVMC Form 70-PD from the United States Marine Corps;
- NAVMC Form 78-PD from the United States Marine Corps;
- NAVPERS Form 553 from the United States Navy;
- NAVPERS Form 554 from the United States Navy;
- NAVPERS Form 660 from the United States Navy;
- NAVPERS Form 661 from the United States Navy;
- WD AGO Form 53-55 from the United States Army;
- WD AGO Form 53-98 from the United States Army;
- WD AGO Form 755 from the United States Army;
- Verification of Service letter from the United States Department of Veterans Affairs;
- Summary of Military Service Record from the New Hampshire Korean War Bonus application;
- Other documents approved by the Director of the NH State Veterans Council.

Current as of: June 23, 2004

Search for this list and the qualifying medals list at website: [www.nh.gov/revenue/property\\_tax](http://www.nh.gov/revenue/property_tax)

The above (excerpted from HB 1372) is a list of forms and documents that are usually sufficient for verifying a veteran's active military service.

For a document to be acceptable in verifying a veteran's active military service, it must show (in addition to sufficient identification data) at least three key pieces of information:

- a date of entry into active duty,
- a date of separation or release from active duty, and
- the character of the discharge (proof of honorable discharge or separation).